

State Board of Equalization
OPERATIONS MEMO
For Public Release

No : 1121
Date: March 7, 2005
Revised: May 27, 2005

SUBJECT: Requesting Department of Motor Vehicles (DMV) Pictures/Photographs

I. INTRODUCTION

The passage of the Cigarette and Tobacco Products Licensing Act of 2003 (Assembly Bill 71, Horton) added Section 15618.5 to the Government Code. Section 15618.5 authorizes the Board, for purposes of enforcing the Revenue and Taxation Code, to obtain copies of fullface engraved pictures (i.e., copies of full licenses) or photographs (hereafter “photographs” for both) directly from the Department of Motor Vehicles (DMV).

This operations memorandum sets forth the policies and procedures Sales and Use Tax Department staff is required to follow when making a request for a client/taxpayer’s photograph from DMV. This operations memorandum does not affect current policies and procedures dealing with other online or written requests from DMV for client/taxpayer information.

II. GENERAL POLICY

Authorized staff in district, branch, and satellite offices performing field compliance and audit duties may request a photograph of a client/taxpayer from DMV for the purpose of positively identifying that client/taxpayer. Any request not directly related to this business need constitutes a violation of the Board’s privacy policy and may subject the requestor to disciplinary action.

A new requestor code (hereafter “photograph code”) to be used for photographs was granted to the Board by the DMV. DMV has issued a separate photograph code to each district office for use by the respective district, branch, and satellite office. Knowledge of the photograph code is limited to Business Taxes Compliance Supervisors in the Sales and Use Tax Department’s (SUTD) Field Operations Division (except the Out-of-State District Office) and Collections and Third District Operations Division (except the Centralized Collection Section). The photograph code is not to be shared with other Board staff.

III. REQUESTING DMV PHOTOGRAPHS

Staff needing a photograph of a client/taxpayer must first secure supervisory approval. The request and approval will be made on the Automated Compliance Management System (ACMS). Compliance staff requiring a photograph of a client/taxpayer for business purposes for an account that is not active in ACMS must first create an account using the ACMS manual case set-up process.

Audit staff needing a photograph of a client/taxpayer will request one from the compliance section. The request will be made at the supervisory level. An adequate explanation why a photograph is needed should first be entered in IRIS Comments by the audit staff. When the request is granted, it must also be noted in ACMS.

A. Initiating the Request

Compliance staff requiring a photograph of a client/taxpayer will access ACMS and open the account for which a photograph is to be requested, create a permanent note and explain the need for a photograph. After performing this task in ACMS, staff will then complete DMV form INF 254 "Gov't. Agency Request for Driver License/Identification Record Information," with the following information:

1. All the client/taxpayer information, except the "Requester Code" field.
2. Under "Information Requested," staff must check the ballot box for "Other" and write in, "Photo of Subject." Staff may also check the ballot box for "Status and Record," if that information is needed.
3. On the return address fields:
 - a) On the line marked "Attn," print the name of the staff member's supervisor and the staff member's initials in parenthesis.
 - b) Complete the return address as instructed on the form (four-line limit, each line not to exceed 35 characters).
4. The account number must be placed on available space at the upper right hand of the form above the word "Record Information."

Staff will place the completed INF 254 in the supervisor's in-box.

B. Approving or Denying the Request

To approve or deny the request, the supervisor will:

1. Access the account in ACMS to ensure that the INF 254 request is for the client/taxpayer on the account.
2. Verify that the permanent notes entered adequately explain the need for a photograph.
3. Grant or deny approval of the request by entering a permanent note in ACMS. The note should state the approval is granted or, if denied, the reason for denial.
4. Enter the photograph code on the INF 254 and put the INF 254 in the envelope, and seal it.
5. Ensure the sealed envelope is securely deposited in the outgoing mail.

If a request is denied, the supervisor will write "Denied" at the bottom right corner of the INF 254, initial it, and return the form to the requestor. This will prompt the requestor to access ACMS and read the reason(s) for the denial.

C. Processing Requests Returned from DMV

In order to keep knowledge of the photograph code secure, mail received from DMV, whether marked confidential or not, will be delivered to a supervisor, unopened. The supervisor receiving the INF 254 bearing the photograph code should note in ACMS that the photograph was received. The supervisor will then remove and destroy the INF 254 before giving the photograph to the staff person who requested it.

IV. SHARING DMV INFORMATION WITH OTHER AGENCIES

The Board has agreements to share information it acquires or develops with certain other agencies; however, the photographs acquired from DMV may only be shared with local law enforcement, the California Highway Patrol and local district or city attorneys. The photographs may only be released to these agencies for the purpose of positively identifying the client/taxpayer and providing an address or location if a civil or criminal action has been initiated by the Board against that client/taxpayer.

V. RECORD RETENTION AND DESTRUCTION

Staff must safeguard photographs by securing them in a locked drawer or cabinet. Staff must retain photographs securely for as long as necessary while resolving a case or assignment. When the business need for the photograph no longer exists, the photograph must be returned to the supervisor for destruction. Retaining a photograph for possible future use does not constitute a valid business need. If a photograph is needed again, it should be requested again.

Supervisors should shred or otherwise destroy photographs in a manner that ensures that the remnants cannot be reconstructed. Photographs should never be deposited in a confidential destruction bin intact. Destruction of photographs should be documented in the ACMS notes.

VI. OBSOLESCENCE

This operations memorandum will become obsolete when the information contained herein is incorporated into the appropriate manuals.

Randie L. Henry
Deputy Director
Sales and Use Tax Department

Distribution: 1-D